

**Michigan Wholesalers Cigarette Tax Return**

This return must be filed with payment on or before the 20th day of the month following the close of the reporting period. See bottom of the return for mailing instructions.

Company Name and Mailing Address

**WC-100**

- ☐ No Tax Due
- ☐ Check here if you discontinued/sold your business  
Enter effective date (MM/DD/CCYY): \_\_\_\_\_
- ☐ Check here if this is a corrected or amended return

**Method of Inventory Reporting:**

- ☐ Book ☐ Physical
- ☐ Other (enter type): \_\_\_\_\_

Report Period (MM/CCYY)

Account Number (FEIN, TR or ME Number) License Number

**PART 1: CIGARETTE INVENTORY RECONCILIATION**

1. Beginning Inventory first of the month (from line 13 of your prior month's WC-100). ..... 1.
2. Unstamped cigarette purchases (receipts) (from C-101a, line 20, total). ..... 2.
3. Stamped Tax Paid Purchases (receipts) (from C-101b & C-101c, line 20, total). ..... 3.
4. Cigarette purchases with Other State Stamps (from C-101d, line 20, total). ..... 4.
5. Total Available (add lines 1-4). ..... 5.
6. Credits (from C-102a, C-102b, and C-102c, line 20, total). ..... 6.
7. Total out-of-state sales (from C-103a and C-103b, line 20, total). ..... 7.
8. Sales from Tax Paid Inventory (from C-108c, line 20, total). ..... 8.
9. Sales to U.S. Agencies (from C-108d, line 20, total). ..... 9.
10. Tax-unpaid cigarettes sold to Michigan tribes (C-115a, line 20, total). ..... 10.
11. Total Exemptions (add lines 6-10). ..... 11.
12. Taxable cigarette sales in Michigan (from C-108b and C-115b, line 20, total). ..... 12.
13. Ending Inventory (Subtract lines 11 and 12 from line 5). ..... 13.

**CIGARETTE TAX COMPUTATION**

14. Taxable Cigarette Sales in Michigan (Enter the amount from line 12). ..... 14.
15. Less Tax Paid Credits (from C-102c, line 20, total). ..... 15.
16. Adjusted Taxable Cigarette Sales in Michigan (subtract line 15 from line 14). ..... 16.
17. Compute Tax (Line 16 x \$.10). ..... 17. \$
18. Compute 1.5% Tax Collection Allowance (Line 17 x \$.015). ..... 18. \$
19. TOTAL NET TAX DUE (Subtract line 18 from line 17). ..... 19. \$
20. REFUND DUE (If line 19 is less than zero enter here; if not, continue to line 21) ..... 20. \$
21. Compute PENALTY (See instructions on calculating this amount). ..... 21. \$
22. Compute INTEREST (See instructions on calculating this amount). ..... 22. \$
23. TOTAL TAX, PENALTY and INTEREST DUE (Add lines 19, 21 and 22). ..... 23. \$

This return must be filed with payment on or before the 20th day of the month following the close of the reporting period. See instructions for more information.

**CERTIFICATION**

I certify under penalty of perjury that this return and attachments are true and complete to the best of my knowledge.

☐ I authorize Treasury to discuss my return and attachments with my preparer. ☐ Do not discuss my return with my preparer.

Authorized Signature

Printed Name

Telephone Number

Title

Date

**Mailing Instructions:**

Make checks payable to "State of Michigan". Write "Tobacco Products Tax" and your account number on the front of your check and mail to:  
**Michigan Department of Treasury, P.O. Box 77628, Detroit, MI 48277-0628.** If you have questions, call the Customer Contact Division, Tobacco Tax Unit at (517) 636-4630 or email: [treas\\_tobaccotaxes@michigan.gov](mailto:treas_tobaccotaxes@michigan.gov). Deaf, hearing or speech impaired persons, call (517) 636-4999 (TTY).

# Instructions for Form 4179, Michigan Wholesalers Cigarette Tax Return

## Who Must File This Return

This return and its accompanying schedules must be filed each month by all Michigan Licensed Wholesalers of Cigarettes. A return must be filed even if you do not have any tax due. In this instance check the "no tax due" box in the upper right-hand corner, sign the return and send it to Treasury.

## How to Complete This Return

You should first complete the supporting schedules since the figures you must enter on the return come from the supporting schedules. If this is an amended or corrected return, check the box in the upper right-hand corner.

## Line Instructions

**Line 1.** Enter the beginning of the month cigarette inventory. This should be the same as the end of month inventory from WC-100, line 13 of the previous months return.

**Line 2.** Enter the total from schedule C-101a Unstamped Cigarette Purchases (receipts).

**Line 3.** Enter the combined totals from schedules C-101b and C-101c Michigan Stamped Tax Paid Cigarette Purchases (receipts) and Returned Stamped Cigarette from Michigan Customers.

**Line 4.** Enter the total from schedule C-101d, Other State stamped purchases.

**Line 5.** Total lines 1 through 4.

**Line 6.** Enter the combined totals from schedules C-102a, C-102b, and C-102c Unstamped Cigarette Credits, Non-tax paid stamped cigarette credits, Tax paid stamped cigarette credits.

**Line 7.** Enter the combined totals from schedules C-103a and C-103b.

**Line 8.** Enter total from schedule C-108c, Sales From Tax Paid Inventory.

**Line 9.** Enter total from Schedule C-108d, Sales to US. Agencies

**Line 10.** Enter total from schedule C-115a. Tax-Unpaid Cigarettes Sold to Michigan Tribes. You must have a letter of authorization from the department to enter an amount on this line.

**Line 11.** Enter the total exemptions. Add lines 6 through 10.

**Line 12.** Enter the combined totals from schedules C-108b and C-115b. Taxed Cigarette Sales in Michigan and Taxed Cigarette Sales in Michigan to Indian Tribes.

**Line 13.** Enter the difference - Subtract lines 11 and 12 from line 5.

**Line 14.** Enter total from line 12.

**Line 15.** Enter the total from schedule C-102c.

**Line 16.** Subtract line 15 from line 14.

**Line 17.** Enter the product of line 16 x \$.10

**Line 18.** Enter the product of line 17 x \$.015.

**Line 19.** Enter the tax due subtract line 17 less line 18.

**Line 20.** Enter refund due, line 19 is less than zero

**Line 21.** Enter penalty if postmarked after the 20<sup>th</sup> of the month following the reporting period. Calculate penalty at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes) or see the Late Filed Returns section.

**Line 22.** Enter interest if postmarked after the 20<sup>th</sup> of the month following the reporting period. Calculate interest at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes) or see the Late Filed Returns section.

**Line 23.** Enter total due, the sum of lines 19, 21 and 22.

## Due Date

Your return is due 20 days after the close of the month. To be timely filed, a return must be postmarked on or before the 20<sup>th</sup> of the month following the reporting period.

## Late filed Returns:

Returns which are not timely filed are subject to the following statutory charges:

1. No tax due return \$10.00 a day up to \$400.00.
2. Interest on tax due accrues at 1% above current prime rate; adjusted on 1/1 and 7/1 each year.
3. Penalty is 5% of tax due if not more than 2 months late with an additional 5% penalty for each additional month or fraction of month late. Maximum penalty 25%.

## Assembling Your Return for Mailing

Assemble the supporting schedules that you attach to your return (WC-100) in ascending numerical order (i.e. C-101, C-102, etc.).

## Record Keeping

You must keep a complete copy of your return and all records pertaining to your business for at least four years. The records must be kept in a place and manner easily accessible for review by department representatives.

## Assistance

You may contact the Tobacco Taxes Unit by phone at (517) 636-4630, by Fax at (517) 636-4631, by e-mail at [treas\\_tobaccotaxes@michigan.gov](mailto:treas_tobaccotaxes@michigan.gov). The mailing address is Tobacco Taxes Unit, P.O. Box 30748, Lansing, MI 48909. Information and forms are available online at [www.michigan.gov/tobaccotaxes](http://www.michigan.gov/tobaccotaxes).

## License Cancellation

If you discontinued or sold your business during the month and would like your license cancelled, check the box indicating that your cigarette license should be discontinued and note the effective date of the discontinuance. License and stamps are not transferable and must be returned to the department for cancellation. You must file a return for the month during which you go out of business. Attach your license to a letter giving the last date of business and if you sold your business, please provide the name and address of the purchaser. Form # 3383, *Request for stamp adjustment* must also be completed to return unused stamps to the department.

## Name/Address/Ownership Changes

Immediately notify the department in writing when your business undergoes any change to its name, address or ownership. In some instances a new license may need to be issued.

## Mailing Address

Mail completed return and schedules with the appropriate payment to: Michigan Department of Treasury

P.O. Box 77628

Detroit, MI 48277